

COMBINED TABLE
2003 PERSONAL PROPERTY VALUATION PERCENT GOOD INDICATORS

TREND I TABLE																TREND II TABLE					
Declining Balance Rate																Computer & Peripherals and High Tech M&E					
AGE	YEAR	TREND I	30.0%	28.0%	24.0%	22.0%	20.0%	19.0%	18.0%	16.0%	14.0%	12.0%	10.0%	8.0%	7.5%	TREND II	38.5%	30.0%	25.0%	15.0%	
Economic Life (Years)			4.5	5.0	6.0	6.5	7.0	7.5	8.0	9.0	10.5	12.5	15.5	19.5	20.5	Years	5.5	8.0	9.5	10.0	
1	2002	100.0	70.0	72.0	76.0	78.0	80.0	81.0	82.0	84.0	86.0	88.0	90.0	92.0	92.5	100.0	61.5	70.0	75.0	85.0	
2	2001	100.9	49.4	52.3	58.3	61.4	64.6	66.2	67.8	71.2	74.6	78.1	81.7	85.4	86.1	90.8	34.4	44.5	51.1	65.6	
3	2000	101.5	34.8	37.9	44.6	48.2	52.0	53.9	56.0	60.2	64.6	69.2	74.0	79.0	80.3	83.9	19.5	28.8	35.4	51.5	
4	1999	102.1	24.5	27.4	34.1	37.8	41.8	44.0	46.2	50.8	55.8	61.2	67.0	73.1	75.6	72.5	10.4	17.4	22.9	37.8	
5	1998	102.7	20.0	20.0	26.0	29.7	33.7	35.8	38.1	43.0	48.3	54.2	60.6	67.7	70.2	60.4	5.3	10.2	14.3	26.8	
6	1997	103.9			20.0	23.4	27.2	29.3	31.6	36.5	42.0	48.3	55.2	63.0	65.5	52.0	2.8	6.1	9.3	20.0	
7	1996	105.9				20.0	22.2	24.2	26.4	31.3	36.8	43.3	50.7	59.1	61.5	45.3	2.0	5.0	6.0		
8	1995	108.4					20.0	20.1	22.2	26.9	32.4	39.0	46.7	55.6	57.8	41.5			5.0		
9	1994	110.2						20.0	20.0	22.9	28.4	34.9	42.7	52.0	55.4	38.1					
10	1993	112.1								20.0	24.8	31.2	39.1	48.7	52.6	32.3					
11	1992	114.1									21.7	28.0	35.8	45.6	49.6	26.6					
12	1991	117.0									20.0	25.2	33.0	43.0	46.5	27.8					
13	1990	121.0										23.0	30.8	40.9	43.9	25.9					
14	1989	126.4										21.1	28.9	39.3	41.7	24.3					
15	1988	130.3										20.0	26.8	37.3	40.6	22.9					
16	1987	132.4	ALL BLANK SPACES REPRESENT A 20.0% FLOOR UNLESS OTHERWISE NOTED.											24.5	34.9	39.2	21.6				
17	1986	134.6											22.4	32.6	36.7	20.4					
18	1985	137.3											20.6	30.6	34.3						
19	1984	140.2											20.0	28.8	32.2						
20	1983	144.3												27.2	30.6						
21	1982	152.4												26.5	28.8						
22	1981	166.5												26.6	27.9						
23	1980	189.1												27.8	28.5						
24	1979	206.2												27.9	29.0						
25	1978	222.2												27.6	29.3						
26	1977	236.4												27.0	29.2						
27	1976	250.7												26.4	28.4						
28	1975	289.0												28.0	27.9						
29	1974	330.7												29.5	28.8						
30	1973	343.0												28.1	30.8						
31	1972	350.4												26.4	29.5						
32	1971	362.6												25.2	28.3						
33	1970	379.3												24.2	27.7						
34	1969	391.3												23.0	27.2						
35	1968	405.2												21.9	26.3						
36	1967	419.2												20.8	25.3						
37	1966	429.5												20.0	24.3						
38	1965	434.7													23.2						
39	1964	438.6													21.7						
40	1963	440.5													20.3						

For **Trend I** assets, use a minimum/floor valuation factor of 20% Good unless market conditions, appraisal judgement or other considerations indicate that additional depreciation for obsolescence applies.

For **Trend II** assets, use 2% as minimum value for Personal Computers & Attached Peripherals, 5% or 20% for High Tech assets that are **in use** and 20% for all other assets unless otherwise indicated.